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**U.S. JUDGE SENTENCES FORMER TAX PREPARER TO 51 MONTHS
IN PRISON FOR PREPARING FALSE RETURNS**

DAVID N. KELLEY, the United States Attorney for the Southern District of New York, announced that MARCO FIDEL CASTELLAR was sentenced in Manhattan federal court late Friday to 51 months in jail for preparing false tax returns for clients of his tax preparation business.

CASTELLAR, the owner of U.S. Tax and Business Services, Inc., and Accurate Tax and Business Service in Queens, New York, was convicted on August 30, 2004 on five counts of preparing false federal income tax returns on behalf of clients, and one count of obstruction of justice. The evidence presented during the trial and at a later hearing established that, from 1998 through 2002, CASTELLAR falsely inflated or completely fabricated the income and employment of his clients in order to claim refunds based on Earned Income Credit. In addition, the evidence proved that, after CASTELLAR's indictment, he altered or completed signed client questionnaires in an attempt to mask the falsity of the information in the returns he prepared.

As a result of the fictitious or inflated income, CASTELLAR claimed on behalf of his clients total tax credits of more than \$200,000.

In imposing a term of 51 months' imprisonment, United States District Judge JED S. RAKOFF noted that CASTELLAR's conduct demanded a sentence which would reflect the seriousness of his crimes, effect general deterrence, and protect honest taxpayers and tax preparers.

Mr. KELLEY praised the work of the Internal Revenue Service Criminal Investigation Division.

Assistant United States Attorneys PETER B. SOBOL and KEVIN R. PUVALOWSKI are in charge of the prosecution.

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